

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO**

IN RE: ALEX ROBERTO RIVERA DEGLANS
IRELSY JOANNA VELAZQUEZ REYES

CASE NUMBER: 11-02161 ESL

DEBTORS

CHAPTER 11

**DEBTOR'S MONTHLY OPERATING REPORT (INDIVIDUAL)
FOR THE PERIOD**

FROM

1-Apr-11

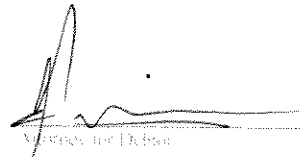
TO

30-Apr-11

Comes now the abovesigned debtor and files its Monthly Operating Report in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

Dated

6/3/11


Alex Roberto Rivera Deglans

ALEX ROBERTO RIVERA DEGLANS
ESTANCIA DE SAN FERNANDO
117 CALLE 1
CAROLINA PR 00985-5207
787-603-5827

ALMEIDA & DAVILA, P.S.C.
PO Box 191757
San Juan, Puerto Rico 00919-1757
Phone: (787) 722-2500
Fax: (787) 722-2227

ENRIQUE M. ALMEIDA BERNAL
E SDC-PR 217701
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ZELMA DAVILA CARRASQUILLO
E SDC-PR 218913
zelma.davila@almeida-davila.com

Note: The original Monthly Operating Report is to be filed with the court and copies submitted and provided to the United States Trustee. Monthly Operating Reports must be filed by the 15th day of the following month.

For assistance in preparing the Monthly Operating Report, visit the following resources on the United States Trustee's Proctor's website:

PDF: www.usdoj.gov/bktr/trustee/11a/b10a.pdf

- 1. Instructions for Preparation Debtor's Chapter 11 Monthly Operating Report
- 2. Initial Filing Requirements
- 3. Frequently Asked Questions (FAQs)

SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS

Case Name: Alex Roberto Rivera Deglans

Case Number: 11-02161 (ESI)

Note: The information requested below is a summary of the information reported on various Schedules and Attachments contained within this report.

	Month APRIL	Cumulative Total
CASH- Beginning of Month (Household)	583.85	583.85
CASH- Beginning of Month (Business)	956.31	956.31
Total Household Receipts	4,652.45	7,669.35
Total Business Receipts	14,293.51	24,273.31
Total Receipts	18,945.96	31,942.66
Total Household Disbursements	3,636.28	7,313.04
Total Business Disbursements	11,872.94	29,265.09
Total Disbursements	15,509.22	27,578.13
NET CASH FLOW (Total Receipts minus Total Disbursements)	3,436.74	4,364.53
CASH- End of Month (Individual)	970.14	970.14
CASH- End of Month (Business)	1,373.88	2,344.02

CALCULATION OF DISBURSEMENTS FOR UNITED STATES TRUSTEE QUARTERLY FEE

TOTAL DISBURSEMENTS (From Above)	15,509.22	27,578.13
Less: Any Amounts Transferred or Paid from the Business Account to the Household Account (i.e., Salary Paid to Debtor or Owner's Draw)	4,622.51	7,669.35
DISBURSEMENTS FOR U.S. TRUSTEE FEE CALCULATION	10,886.71	19,908.78

I declare under penalty of perjury that this statement and the accompanying documents and reports are true and correct to the best of my knowledge and belief.

This 2 day of Julio 20


Debtor's Signature

**SCHEDULE OF HOUSEHOLD
CASH RECEIPTS AND CASH DISBURSEMENTS**

	Month	Cumulative
	Apr-11	Total
CASH - Beginning of Month	583.85	583.85
CASH RECEIPTS		
Salary or Cash from Business	4,022.53	8,283.14
Wages from Other Sources (attach list to this report)	0.00	0.00
Interest or Dividend Income	0.00	0.00
Alimony or Child Support	0.00	0.00
Social Security, Pension/Retirement	0.00	0.00
Sale of Household Assets (attach list to this report)	0.00	0.00
Loans/Borrowing from Outside Sources (attach list to this report)	0.00	0.00
Other (specify) - Interest Income	0.04	0.04
	0.00	0.00
TOTAL RECEIPTS	4,022.57	8,283.18
CASH DISBURSEMENTS		
Dogs & Horse Foods	135.03	358.28
Charitable Contributions	0.00	0.00
Gifts	0.00	0.00
Household Expenses/Food/Clothing	1,129.41	2,528.72
Household Repairs & Maintenance	15.70	41.83
Insurance	0.00	0.00
Alarms/Services	48.14	96.28
Lease/Rent Payments	0.00	0.00
Medical/Dental Payments	583.00	1,040.00
Mortgage Payment(s)	0.00	0.00
Other Secured Payments	0.00	0.00
Taxes - Personal Property	0.00	0.00
Taxes - Real Estate	0.00	0.00
Taxes Other (attach schedule)	0.00	0.00
Travel & Entertainment	0.00	0.00
Tuition/Education	1,033.03	1,652.03
Utilities (Electric, Gas, Water, Cable, Sanitation)	401.72	1,295.69
Vehicle Expenses	0.00	0.00
Vehicle Secured Payment(s)	255.00	255.00
U. S. Trustee Quarterly Fees	0.00	0.00
Professional Fees (Legal, Accounting)	0.00	0.00
Other (attach schedule)	0.00	0.00
Stationary expenses	34.00	43.96
Postage	0.00	0.00
Bank charges	1.25	1.25
Advertising	0.00	0.00
Total Household Disbursements	3,636.28	7,313.04
CASH - End of Month (Must equal reconciled bank statement- Attachment No. 2)	970.14	1,553.99

**SCHEDULE OF BUSINESS
CASH RECEIPTS AND CASH DISBURSEMENTS**

	Month Apr-11	Cumulative Total
CASH - Beginning of Month	951.68	951.68
BUSINESS CASH RECEIPTS	0.00	0.00
Cash Sales	7,310.00	14,800.00
Account Receivable Collection	0.00	0.00
Loans Borrowing from Outside Sources (attach list to this report)	0.00	0.00
Rental Income	4,350.00	6,500.00
Other (specify) - Collection of Note Receivable	2,353.99	2,353.99
Other (specify) - IVU Collected	281.20	569.40
Other (specify) - Interest Income	0.32	0.32
Total Business Receipts	14,295.51	24,223.71
BUSINESS CASH DISBURSEMENTS		
Net Payroll (Excluding Self)	1,100.40	1,980.72
Salary Paid to Debtor or Owner's Draw (e.g., transfer to Household Account)	4,022.53	8,283.14
Taxes - Payroll	526.27	526.27
Taxes - Sales	288.20	574.10
Taxes Other (attach schedule)	0.00	0.00
Contract Labor (Subcontractors)	0.00	0.00
Inventory Purchases	4,081.10	6,971.75
Secured Lease Payments (Business)	0.00	0.00
Utilities (Business)	437.16	923.71
Insurance	112.50	112.50
Vehicle Expenses	380.00	380.00
Travel & Entertainment	0.00	0.00
Repairs and Maintenance	165.58	165.58
Supplies	23.90	23.90
Meals - Fringe Benefits	735.30	907.79
Purchase of Fixed Assets	0.00	0.00
Advertising	0.00	0.00
Bank Charges	0.00	0.00
Other (attach schedule)	0.00	0.00
	0.00	0.00
Total Business Disbursements	11,872.94	20,849.46
CASH - End of Month (Must equal reconciled bank statement - Attachment No. 2)	3,374.25	4,325.93

QUESTIONNAIRE		YES	NO
1	Have any assets been sold or transferred during the reporting period to dispose of the reporting interest?		<input checked="" type="checkbox"/>
2	Have any funds been disbursed from any account other than a defined pension or pension account?		<input checked="" type="checkbox"/>
3	Are any post-pension receivables (accounts, notes, or loans) due from any relatives, insiders, or related party?		<input checked="" type="checkbox"/>
4	Have any payments been made on pre-pension liabilities this reporting period?		<input checked="" type="checkbox"/>
5	Have any post-pension loans been received by the debtor from any party?		<input checked="" type="checkbox"/>
6	Are any post-pension (payroll) taxes past due?		<input checked="" type="checkbox"/>
7	Are any post-pension state or federal income taxes past due?		<input checked="" type="checkbox"/>
8	Are any post-pension state or local other taxes past due?		<input checked="" type="checkbox"/>
9	Are any post-pension real estate taxes past due?		<input checked="" type="checkbox"/>
10	Are any amounts owed to post-pension creditors (vendors, delinquents)?		<input checked="" type="checkbox"/>
11	Are any wage payments past due?		<input checked="" type="checkbox"/>

⁴If the answer to any of the above questions is "YES," provide a detailed explanation of each item on a separate sheet.

INSURANCE INFORMATION		
	YES	NO
1. Are real and personal property, vehicle auto, general liability, fire, theft, worker's compensation, and other necessary insurance coverages in effect?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Are all premium payments current?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

⁴If the answer to any of the above questions is "No," provide a detailed explanation of each step on a separate sheet.

The auto insurance is not current, since the policy payments are included with the auto loan payments.

[illegible]

check back in large States - create by design instead of a centralised body on all policies of importance

DESCRIBE PERTINENT DEVELOPMENTS, EVENTS, AND MATTERS DURING THIS REPORTING PERIOD:

1. Connected line of funding to Philip in *Reorganization and the In-Side Movement*

BANK ACCOUNT RECONCILIATIONS

Bank Account Information	Account #1	Account #2	Account #3	Account #4
Name of Bank:	1 First Bank	1 First Bank	1 First Bank	
Account Number:	2601837843	2609000625	2601837854	
Purpose of Account (Business/Personal)	Personal	Business	Business	
Type of Account (e.g. checking)	Checking	Checking	Checking	
1. Balance per Bank Statement	970.14	1,346.68	2,554.27	
2. ADD: Deposits not credited (attach list to this report)	0.00	0.00	0.00	
3. SUBTRACT: Outstanding Checks (attach list)	0.00	826.27	0.00	
4. Other Reconciling Items (attach list to this report)	0.00	0.00	0.00	
5. Month End Balance (Must Agree with Books)	970.14	820.41	2,554.27	
TOTAL OF ALL ACCOUNTS				4,344.82

Note: Attach a copy of the bank statement and bank reconciliation for each account.

Investment Account Information	Date of Purchase	Type of Instrument	Purchase Price	Current Value
Bank / Account Name / Number				

Note: Attach a copy of each investment account statement.

CASH DISBURSEMENTS DETAILS - HOUSEHOLD

Name of Bank	1 FIRST BANK
Account Number	2601837843
Purpose of Account (Personal)	Household Disbursement Paid Cash
Type of Account (e.g., Checking)	CHECKING

[illegible]

		TOTAL		113.75
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If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check

The following table provides a summary of the data collected for the study. The data is presented in a table with 5 columns: 'Year', 'Country', 'Population', 'GDP', and 'Unemployment Rate'. The data is sorted by Year, and the table includes a total row at the bottom.

Year	Country	Population	GDP	Unemployment Rate
2010	USA	309,292,382	14,990,610,000	4.4%
2010	China	1,370,536,875	58,796,000,000	4.1%
2010	India	1,102,299,642	6,173,000,000	14.5%
2010	Germany	82,043,398	3,551,000,000	3.7%
2010	Japan	127,847,323	5,474,000,000	3.9%
2010	UK	61,039,877	2,424,000,000	5.5%
2010	France	64,393,811	2,424,000,000	4.0%
2010	Italy	60,725,934	1,924,000,000	6.1%
2010	Spain	45,751,966	1,424,000,000	4.6%
2010	Canada	33,704,441	1,424,000,000	5.7%
2010	Australia	22,149,889	1,424,000,000	5.5%
2010	South Korea	46,712,787	1,424,000,000	3.5%
2010	South Africa	44,293,249	1,424,000,000	25.1%
2010	Brazil	192,506,362	1,424,000,000	10.5%
2010	Argentina	40,101,376	1,424,000,000	5.8%
2010	Mexico	112,295,334	1,424,000,000	4.5%
2010	Russia	142,588,437	1,424,000,000	5.5%
2010	China	1,370,536,875	58,796,000,000	4.1%
2010	India	1,102,299,642	6,173,000,000	14.5%
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2010	UK	61,039,877	2,424,000,000	5.5%
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2010	Canada	33,704,441	1,424,000,000	5.7%
2010	Australia	22,149,889	1,424,000,000	5.5%
2010	South Korea	46,712,787	1,424,000,000	3.5%
2010	South Africa	44,293,249	1,424,000,000	25.1%
2010	Brazil	192,506,362	1,424,000,000	10.5%
2010	Argentina	40,101,376	1,424,000,000	5.8%
2010	Mexico	112,295,334	1,424,000,000	4.5%
2010	Russia	142,588,437	1,424,000,000	5.5%
2010	China	1,370,536,875	58,796,000,000	4.1%
2010	India	1,102,299,642	6,173,000,000	14.5%
2010	Germany	82,043,398	3,551,000,000	3.7%
2010	Japan	127,847,323	5,474,000,000	3.9%
2010	UK	61,039,877	2,424,000,000	5.5%
2010	France	64,393,811	2,424,000,000	4.0%
2010	Italy	60,725,934	1,924,000,000	6.1%
2010	Spain	45,751,966	1,424,000,000	4.6%
2010	Canada	33,7		

MONTHLY OPERATING REPORT -
INDIVIDUAL

ATTACHMENT NO. 3A

CASH DISBURSEMENTS DETAILS - HOUSEHOLD

Purpose of Account (Personal)	Personal Expenses
Type of Account (e.g., Checking)	Household Disbursement Paid Cash

Check Number	Date of Check	Payee	Purpose or Description	Amount
N/A	4/14/2011	Maria L. A	Tutorias	150.00
509780	4/15/2011	Brainwaves Learning Center, Inc.	Tutorias	123.75
509784	4/1/2011	Brainwaves Learning Center, Inc.	Tutorias	45.00
N/A	4/2/2011	Sally Beauty Supply	Aseo Personal	8.54
93449516	4/15/2011	Officemax	Efectos Escolares	27.80
13917	4/16/2011	Cross Plaza Carolina	Calzado	42.79
20531	4/16/2011	Me Salve Los Colobos	Limpieza & Mantenimiento	3.21
N/A	4/25/2011	Walgreens	Efectos Escolares	6.20
3481	4/3/2011	Walmart	Limpieza & Mantenimiento	3.95
7596	4/28/2011	Sams Club	Meals	35.88
4493	4/18/2011	Sams Club	Meals	40.72
2352125	4/16/2011	Econo	Meals	23.88
3454	4/18/2011	Costco	Meals	318.38
9914	4/14/2011	Sams Club	Meals	181.06
8938127	4/13/2011	Econo	Meals	5.43
7752	4/6/2011	Sams Club	Meals	102.92
32887	4/1/2011	Costco	Meals	137.31
476	4/30/2011	K.F.C.	Meals	14.21
302	4/29/2011	K.F.C.	Meals	13.98
20181	4/23/2011	Ponderosa	Meals	15.38
251217	4/21/2011	Que Pasta	Meals	35.70
490	4/20/2011	K.F.C.	Meals	23.53
20213	4/15/2011	Ponderosa	Meals	12.29
20196	4/15/2011	Ponderosa	Meals	52.80
356	4/3/2011	K.F.C.	Meals	23.53
30094	4/1/2011	Ponderosa	Meals	48.62
4183	4/29/2011	Agricola	Horse Foods	17.12
498176	4/27/2011	Big Pet Smart	Dogs Foods	19.33
96902160101	4/26/2011	Pet Smart	Dogs Foods	17.63
14989	4/26/2011	Pet Max	Dogs Foods	70.95
150093	4/20/2011	Veterinary Care Center	Dogs Care	10.00
943	4/5/2011	Colegio Ciem	Colegio	300.00
N/A	4/8/2011	A.E.E.	Servicio De Electricidad	358.44
N/A	4/8/2011	A.A.A.	Consumo de Agua	40.10
N/A	4/15/2011	Victor Santiago	Sortija De Graduacion 4to. Año	279.28

			TOTAL	2,610.71
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If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

ALEX RIVERA DEGLANS DEBTOR IN POSSESSION

Account Reconciliation

As of Apr 30, 2011

10300 - First Bank-2601637843 Personal

Bank Statement Date: April 30, 2011

Enter Online includes. Report is printed in Detail Format

Beginning GL Balance	562.85
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less): Other	386.29
Ending GL Balance	970.14
Ending Bank Balance	970.14
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less): Other	
Total other	
Unreconciled difference	0.00
Ending GL Balance	970.14

ALEX RIVERA DEGLANS DEBTOR IN POSSESSION

Outstanding Checks

As of Apr 30, 2011

10300 - First Bank-2601837843 Personal

Printed on 04/30/2011 11:11 AM. All amounts in dollars. All checks are personal checks.

Trans No	Date	Trans Desc	Trans Amt
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Total

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ATTACHMENT NO. 3B

Name of Bank	1 FIRST BANK
Account Number	2609000625
Purpose of Account (Business)	OPERATING BUSINESS ACCOUNTS
Type of Account (e.g., Checking)	CHECKING

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

The following table provides a summary of the data collected from the various sources, including the number of cases, the number of deaths, and the number of recoveries. The data is presented in a tabular format, with columns for the source, the number of cases, the number of deaths, and the number of recoveries. The data is presented in a tabular format, with columns for the source, the number of cases, the number of deaths, and the number of recoveries.

CASH DISBURSEMENTS DETAILS - BUSINESS

Purpose of Account (Business)	Business Disbursement
Type of Account (e.g., Checking)	Business Disbursement Paid Cash

Invoice Number	Date of Invoice	Vendors	Purpose or Description	Amount
272109	04/27/11	Ferreteria El Mero	Reparacion & Mantenimiento	3.50
266440	04/15/11	Ferreteria El Mero	Reparacion & Mantenimiento	13.81
265312	04/12/11	Ferreteria El Mero	Reparacion & Mantenimiento	4.23
18907	04/09/11	Home Depot	Reparacion & Mantenimiento	3.32
702	04/08/11	National Lumber Ltd	Reparacion & Mantenimiento	4.26
354	04/05/11	Paradisa Mi Locura	Meals	13.05
60	04/04/11	La Bonitaqueria BBQ	Meals	18.12
140	04/29/11	Paradisa Mi Locura	Meals	10.65
123	04/28/11	Paradisa Mi Locura	Meals	13.78
107	04/27/11	Paradisa	Meals	10.38
114	04/25/11	La Bonitaqueria BBQ	Meals	6.14
155	04/21/11	Paradisa Mi Locura	Meals	12.88
27	04/19/11	China Hut	Meals	12.84
54	04/16/11	La Bonitaqueria BBQ	Meals	3.40
54	04/16/11	La Bonitaqueria BBQ	Meals	18.12
157	04/16/11	Paradisa Mi Locura	Meals	12.41
112	04/14/11	KFC	Meals	22.76
161	04/14/11	Paradisa Mi Locura	Meals	3.20
163	04/14/11	Paradisa Mi Locura	Meals	10.51
152	04/13/11	Paradisa Mi Locura	Meals	13.70
36	04/12/11	La Bonitaqueria BBQ	Meals	18.12
60	04/11/11	La Bonitaqueria BBQ	Meals	18.12
136	04/11/11	Paradisa Mi Locura	Meals	15.28
54	04/09/11	La Bonitaqueria BBQ	Meals	15.73
257	04/08/11	La Bonitaqueria BBQ	Meals	15.12
258	04/08/11	La Bonitaqueria BBQ	Meals	11.82
276	04/08/11	La Bonitaqueria BBQ	Meals	7.21
97	04/06/11	Paradisa Mi Locura	Meals	13.48
139	04/05/11	Paradisa Mi Locura	Meals	9.62
53	04/05/11	La Bonitaqueria BBQ	Meals	18.12
210	04/04/11	La Bonitaqueria BBQ	Meals	10.42
99	04/04/11	Paradisa Mi Locura	Meals	4.88
101	04/04/11	Paradisa Mi Locura	Meals	6.05
17	04/02/11	La Bonitaqueria BBQ	Meals	18.52
536	04/01/11	Polo Tropical	Meals	3.83
107	04/01/11	Paradisa Mi Locura	Meals	13.51
N/A	04/14/11	A.E.E.	Servicios De Electricidad	12.90
N/A	04/14/11	A.E.E.	Servicios De Electricidad	5.00
N/A	04/14/11	A.E.E.	Servicios De Electricidad	34.35
N/A	04/08/11	A.A.A.	Servicios De Agua	127.30
N/A	04/28/11	China International Corp	Compras	80.00
367817	04/27/11	Cabrera Auto Parts	Compras	3.44
367773	04/27/11	Cabrera Auto Parts	Compras	16.52
367363	04/15/11	Cabrera Auto Parts	Compras	5.38
367047	04/10/11	Cabrera Auto Parts	Compras	5.38
366997	04/14/11	Cabrera Auto Parts	Compras	7.58
366896	04/13/11	Cabrera Auto Parts	Compras	21.40
366847	04/13/11	Cabrera Auto Parts	Compras	14.90
366840	04/13/11	Cabrera Auto Parts	Compras	69.63
366835	04/11/11	Cabrera Auto Parts	Compras	8.19
366831	04/08/11	Cabrera Auto Parts	Compras	7.48
366804	04/05/11	Cabrera Auto Parts	Compras	27.82
3668118	04/02/11	Cabrera Auto Parts	Compras	5.93
365993	04/01/11	Cabrera Auto Parts	Compras	5.31
3621525	04/04/11	Parko Tires	Compras	412.00
3709	04/16/11	Advances Auto Parts	Compras	15.14
4044	04/07/11	Advances Auto Parts	Compras	162.20
323304	04/29/11	Olympic Automotive & Accessories	Compras	299.80
323303	04/25/11	Olympic Automotive & Accessories	Compras	12.41
323302	04/25/11	Olympic Automotive & Accessories	Compras	112.83
3232826	04/20/11	Olympic Automotive & Accessories	Compras	162.51
3232825	04/20/11	Olympic Automotive & Accessories	Compras	164.85
323379	04/08/11	Olympic Automotive & Accessories	Compras	180.30
323379	04/08/11	Olympic Automotive & Accessories	Compras	97.80
30690	04/11/11	Radtech Inc	Compras	31.00
201	04/29/11	Gas Welding Store Corp	Compras	103.74
321115447	04/28/11	Radiator & A/C	Compras	120.47
10527	04/27/11	Sordachas & Algo Mas	Compras	26.21
32358347	04/15/11	Radiator & A/C	Compras	142.11
154	04/14/11	Gas Welding Store Corp	Compras	53.00
127	04/09/11	Gas Welding Store Corp	Compras	110.08
124	04/05/11	Gas Welding Store Corp	Compras	45.00
121	04/05/11	Gas Welding Store Corp	Compras	23.83
1705	04/05/11	Mikes Auto Shop	Compras	23.54
110	04/05/11	Mikes Auto Shop	Compras	235.40
N/A	04/21/11	A.T. & T.	Servicios Telefonos	237.62
N/A	4/30/2011	Miguel Cruz Medina	Net Salary Paid Cash	1100.40
N/A	04/30/11	Various	Meals	345.10
N/A	04/30/11	Various	Compras	575.09
TOTAL				5,984.33

ALEX RIVERA DEGLANS DEBTOR IN POSESSION

Account Reconciliation

As of Apr 30, 2011

10400 - First Bank-2609000625 Operatin

Bank Statement Date: April 30, 2011

After closing checks, Report is printed in Check Format

Beginning GL Balance	751.21
----------------------	--------

Add: Cash Receipts

Less: Cash Disbursements	(1,015.68)
--------------------------	------------

Add (Less) Other	1,034.70
------------------	----------

Ending GL Balance	820.41
-------------------	--------

Ending Bank Balance	1,346.58
---------------------	----------

Add back deposits in transit	
------------------------------	--

Total deposits in transit

(Less) outstanding checks			
	Apr 26, 2011	107	(103.43)
	Apr 26, 2011	108	(18.25)
	Apr 26, 2011	109	(404.59)

Total outstanding checks	(526.27)
--------------------------	----------

Add (Less) Other	
------------------	--

Total other

Unreconciled difference	3.00
-------------------------	------

Ending GL Balance	820.41
-------------------	--------

ALEX RIVERA DEGLANS DEBTOR IN POSESSION

Outstanding Checks

As of Apr 30, 2011

10400 - First Bank-2609000625 Operatin

Trans No Date Trans Desc Trans Amt

107	4/25/11	SECRETARIO DE HACIENDA	-183.45
-----	---------	------------------------	---------

108	4/25/11	SECRETARIO DE HACIENDA	-18.25
-----	---------	------------------------	--------

109	4/26/11	U.S. TREASURY	-404.59
-----	---------	---------------	---------

Total			-526.27
-------	--	--	---------

MONTHLY OPERATING REPORT -
INDIVIDUAL

ATTACHMENT 23

CASH DISBURSEMENTS DETAILS - BUSINESS

Name of Bank	1 FIRST BANK
Account Number	2601837854
Purpose of Account (Business)	OTHER BUSINESS ACCOUNT'S
Type of Account (e.g., Checking)	CHECKING

[illegible]

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

1. The first part of the document is a header section containing the title "The Role of the Teacher in the 21st Century" and the author's name "Dr. Jane Smith".

2. The second part is an abstract summarizing the main points of the paper, discussing the challenges and opportunities for teachers in the modern era.

3. The third part is the main body of the text, divided into several sections:

- 3.1 Introduction: Discusses the changing landscape of education and the need for teachers to adapt.
- 3.2 The Role of the Teacher: Explores the various roles teachers play, from instructor to mentor.
- 3.3 Challenges and Opportunities: Analyzes the obstacles teachers face and the potential for growth.
- 3.4 Conclusion: Summarizes the key findings and offers recommendations for the future.

4. The final part of the document is a bibliography listing the sources used in the research.

ALEX RIVERA DEGLANS DEBTOR IN POSSESSION

Outstanding Checks

As of Apr 30, 2011

10200 - First Bank-2501837854 Rent

Trans No Date Trans Desc Trans Amt

Total

=====

MONTHLY OPERATING REPORT -
INDIVIDUAL

ATTACHMENT NO. 4

ACCOUNTS RECEIVABLE RECONCILIATION (Pre- & Post- Petition)	Scheduled Amount	Current Month
		Apr-11
Accounts Receivable Beginning Balance		25,150.00
Plus: Billings During the Month		6,200.00
Less: Collections During the Month		-4,350.00
Adjustments or WriteOffs*		0.00
Accounts Receivable Ending Balance**		27,000.00

ACCOUNTS RECEIVABLE AGING (Pre- & Post- Petition)	Scheduled Amount	Current Month
		Apr-11
0 - 30 Days		4,200.00
31 - 60 Days		3,500.00
61 - 90 Days		3,500.00
Over 90 Days		15,800.00
Total Accounts Receivable**		27,000.00

* Attach explanation of any adjustment or writeoff.

** The "current month" of these two lines must equal.

POST-PETITION TAXES	Beginning Tax Liability*	Amount Withheld & or Accrued
Federal Taxes		
Withholding**	0.00	0.00
FICA - Employee - Paid Quarterly	0.00	66.10
FICA - Employer - Paid Quarterly	0.00	89.51
Unemployment	0.00	0.00
Income	0.00	0.00
Other (Attach List)	0.00	0.00
Total Federal Taxes	0.00	155.61
State & Local Taxes		
Withholding	0.00	0.00
Sales Tax (IVU) - Paid Next Month	0.00	281.20
Unemployment	0.00	0.00
Real Property	0.00	0.00
Personal Property	0.00	0.00
Other (Attach List) Snot(disability)	0.00	0.00
Total State & Local Taxes	0.00	281.20
Total Post-Petition Taxes	0.00	436.81

Due on 7/31/11 (paid with return)

Due on 7/31/11 (paid with return)

Paid 5/10/11

* The beginning tax liability should represent the liability from the prior month, or if this is the first report, the amount should be zero.

** Attach copies of IRS Form 6123 or your FTD coupon and payment receipt to verify payment or deposit.

11/11/11

* The engineering ID faculty should represent the faculty from the prior meeting at IDP at the next report. The business school is also a faculty extension for any adjustments or additions.

*** List any additional penalties in a separate sheet and attach to this document.

[illegible]

IMII 06/01/11 DDA STATEMENT HISTORY 09.29.51 PAGE 1
 ALEX RIVERA Y/O IRELSY VELAZQUEZ ACCOUNT 001-026-0000-2601837854
 DEPTOR IN POSESSION-CP 11 CASE1102161ESL DATE LAST STATEMENT 04/19/11
 LST DE SAN FERNANDO DATE THIS STATEMENT 06/01/11

*****DDA TRANSACTIONS*****

BEGINNING	CHECKS/OTHER DEBITS	DEPOSITS/OTHER CREDITS	ENDING
BALANCE	NBR TOTAL AMOUNT	NBR TOTAL AMOUNT	BALANCE
200.00	1 325.00	4 2855.22	2730.22

DATE	CK NBR	AMOUNT	TP TRANSACTION DESCRIPTION	BALANCE
04/19		2353.99	DDA DEPOSIT	2553.99
04/28		0.28	CR INTEREST PAID	2554.27
05/04		500.00	DDA DEPOSIT	3054.27
05/05	91	325.00	CK DDA CHECK	2729.27
05/27		0.95	CR INTEREST PAID	2730.22

IMII 06/01/11 DDA STATEMENT HISTORY 09.29.02 PAGE 1
 ALEX RIVERA Y/O IRELSY VELAZQUEZ ACCOUNT 001-026-0000-2601837843
 DEPTOR IN POSSESSION-CP 11 CASE1102161ESL DATE LAST STATEMENT 04/08/11
 EST DE SAN FERNANDO DATE THIS STATEMENT 06/01/11

*****DDA TRANSACTIONS*****

BEGINNING	CHECKS/OTHER DEBITS	DEPOSITS/OTHER CREDITS	ENDING
BALANCE	NBR TOTAL AMOUNT	NBR TOTAL AMOUNT	BALANCE
583.85	8 498.79	4 2500.04	2585.10

DATE	CK NBR	AMOUNT	TP TRANSACTION DESCRIPTION	BALANCE
04/08		500.00	DDA DEPOSIT	1083.85
04/11		112.50	DB LIBERTY FINANCE ACH DB	971.35
04/15		1.25	DEBIT CARD FEE	970.10
04/28		0.04	CR INTEREST PAID	970.14
05/04		1000.00	DDA DEPOSIT	1970.14
05/04		30.00	DB POS TEXACO 338 LOS COL	1940.14
05/04		30.00	DB POS TEXACO 338 LOS COL	1910.14
05/04		20.00	DB POS TEXACO 338 LOS COL	1890.14
05/10		82.39	DB POS EL MONSTRUO AUTO P	1807.75
05/11		221.40	DB 6417171LIBERTY ACH DB	1586.35
05/13		1.25	DEBIT CARD FEE	1585.10
05/19		1000.00	DDA DEPOSIT	2585.10

PF1 - PAGE FWD

IMII 06/01/11 DDA STATEMENT HISTORY 09.29.02 PAGE 2
 ALEX RIVERA Y/O IRELSY VELAZQUEZ ACCOUNT 001-026-0000-2601837843
 PTOR IN POSESSION-CP 11 CASE1102161ESL DATE LAST STATEMENT 04/08/11
 LIT DE SAN FERNANDO DATE THIS STATEMENT 06/01/11

*****DDA TRANSACTIONS*****

BEGINNING BALANCE	CHECKS/OTHER DEBITS NBR	TOTAL AMOUNT	DEPOSITS/OTHER CREDITS NBR	TOTAL AMOUNT	ENDING BALANCE
583.85	9	608.79	5	2500.65	2475.71

DATE	CK NBR	AMOUNT	TP	TRANSACTION DESCRIPTION	BALANCE
05/23		110.00	DB	ATM UPR CAROLINA DECE	2475.10
05/27		0.61	CR	INTEREST PAID	2475.71

LAST PAGE

PF2 - PAGE BKWD

1 First Bank

STATEMENT OF ACCOUNT

STATEMENT DATE

04/28/11

R23895 T61 P1 *****AUTO**5-DIGIT 00985

021-CUENTA PERFECTA

IM-026

ALEX RIVERA Y/O IRELSY VELAZQUEZ
DEPTOR IN POSESSION-CP 11 CASE1102161ESL
EST DE SAN FERNANDO
H7 CALLE 1
CAROLINA PR 00985-5207

0* 2601837843

BEGINNING BALANCE	DEPOSITS / OTHER CREDITS		CHECKS / OTHER DEBITS		SERVICE CHARGES	ENDING BALANCE
	NUMBER	AMOUNT CREDITED	NUMBER	AMOUNT DEBITED		
583.85	2	500.04	2	113.75	.00	970.14

INTEREST EARNED THIS PERIOD .04
ANNUAL PERCENTAGE YIELD EARNED 0.06%
DAYS IN PERIOD 28
YTD INTEREST PAID .04
YTD TAX WITHHELD .00
AVERAGE BALANCE 885.90

CHECKING ACCOUNT TRANSACTIONS
DEPOSITS AND OTHER CREDITS

DATE.....AMOUNT.....DESCRIPTION

04/02 500.00 DEPOSIT
04/28 0.04 INTEREST PAID

OTHER DEBITS

DATE.....AMOUNT.....DESCRIPTION

04/11 112.50 ACH DB -041111-011101004752213 LIBERTYFI
LIBERTY FINANCE
04/15 1.25 DEBIT CARD FEE

***** OVERDRAFT AND RETURNED ITEMS FEES SUMMARY *****
TOTAL OVERDRAFT FEES/ THIS PERIOD 0.00
TOTAL OVERDRAFT FEES/ YEAR TO DATE 0.00

TOTAL RETURNED ITEMS FEES/THIS PERIOD 0.00
TOTAL RETURNED ITEMS FEES/YEAR TO DATE 0.00

***** DAILY BALANCE INFORMATION *****

DATE.....	BALANCE	DATE.....	BALANCE	DATE.....	BALANCE
03/31	583.85	04/11	971.35	04/28	970.14
04/08	1,083.85	04/15	970.10		

*
*
*

IMII 06/01/11 DDA STATEMENT HISTORY 09.26.13 PAGE 1
 ALEX RIVERA Y/O IRELSY VELAZQUEZ ACCOUNT 001-026-0000-2609000625
 A ALEX PROFESSIONAL MUFFLERS DATE LAST STATEMENT 04/08/11
 LPTOR IN POSESSION-CP 11 CASE1102161ESL DATE THIS STATEMENT 06/01/11

*****DDA TRANSACTIONS*****

BEGINNING	CHECKS/OTHER DEBITS	DEPOSITS/OTHER CREDITS	ENDING
BALANCE	NBR TOTAL AMOUNT	NBR TOTAL AMOUNT	BALANCE
751.31	9 1744.42	3 2845.00	1851.89

DATE	CK NBR	AMOUNT TP TRANSACTION DESCRIPTION	BALANCE
04/08		545.00 ✓ DDA DEPOSIT	1296.31
04/11		247.00 ✓ DB DEPT DE HACIENDA ACH DB	1049.31
04/12		3.18 ✓ DB 7765200DIRECTV01 ACH DB	1046.13
04/13	102	278.31 CK DDA CHECK	767.82
04/14		1600.00 ✓ DDA DEPOSIT	2367.82
04/14	101	41.20 CK DDA CHECK	2326.62
04/20		23.90 ✓ CK ORDER CHG	2302.72
04/20		255.00 ✓ DB RELIABLE FINANCE ACH DB	2047.72
04/27		700.00 ✓ DDA DEPOSIT	2747.72
04/27	106	200.00 CK DDA CHECK	2547.72
04/27	105	112.83 CK DDA CHECK	2434.89
04/28		583.00 ✓ DB CUD SALUD ACH DB	1851.89

PF1 - PAGE FWD

ERR01 FIIMII02-INVALID REQUEST KEY, PLEASE REENTER

IMII 06/01/11 DDA STATEMENT HISTORY 09.26.13 PAGE 2
 ALEX RIVERA Y/O IRELSY VELAZQUEZ ACCOUNT 001-026-0000-2609000625
 A ALEX PROFESSIONAL MUFFLERS DATE LAST STATEMENT 04/08/11
 LEPTOR IN POSESSION-CP 11 CASE1102161ESL DATE THIS STATEMENT 06/01/11

*****DDA TRANSACTIONS*****

BEGINNING	CHECKS/OTHER DEBITS	DEPOSITS/OTHER CREDITS	ENDING
BALANCE	NBR TOTAL AMOUNT	NBR TOTAL AMOUNT	BALANCE
751.31	19 3982.43	5 4119.53	888.41

DATE	CK NBR	AMOUNT TP TRANSACTION DESCRIPTION	BALANCE
04/29		48.14 DB ALPHA ONE SECURI ACH DB	1803.75
04/29	110	322.07 CK DDA CHECK	1481.68
04/29	104	135.00 CK DDA CHECK	1346.68
05/04		1130.00 DDA DEPOSIT	2476.68
05/09	111	267.97 CK DDA CHECK	2208.71
05/09	112	205.44 CK DDA CHECK	2003.27
05/10	113	315.00 CK DDA CHECK	1688.27
05/11		241.00 DB DEPT DE HACIENDA ACH DB	1447.27
05/11		138.80 DB 7765200DIRECTV01 ACH DB	1308.47
05/11	109	404.59 CK DDA CHECK	903.88
05/13		144.53 DDA DEPOSIT	1048.41
05/17	116	160.00 CK DDA CHECK	888.41
PF1 - PAGE FWD		PF2 - PAGE BKWD	

IMII 06/01/11 DDA STATEMENT HISTORY 09.26.13 PAGE 3
 ALEX RIVERA Y/O IRELSY VELAZQUEZ ACCOUNT 001-026-0000-2609000625
 ALEX PROFESSIONAL MUFFLERS DATE LAST STATEMENT 04/08/11
 ALPTOR IN POSSESSION-CP 11 CASE1102161ESL DATE THIS STATEMENT 06/01/11

*****DDA TRANSACTIONS*****

BEGINNING	CHECKS/OTHER DEBITS	DEPOSITS/OTHER CREDITS	ENDING
BALANCE	NBR TOTAL AMOUNT	NBR TOTAL AMOUNT	BALANCE
751.31	26 4994.23	7 7473.54	3230.62

DATE	CK NBR	AMOUNT TP TRANSACTION DESCRIPTION	BALANCE
05/18	118	40.20 CK DDA CHECK	848.21
05/18	117	289.58 CK DDA CHECK	558.63
05/20		48.14/DB ALPHA ONE SECURI ACH DB	510.49
05/23		127.50/DB PRAICO ACH DB	382.99
05/26		2354.01/ DDA DEPOSIT	2737.00
05/26		15.00/ INSUFF	2722.00
05/27		1000.00/ DDA DEPOSIT	3722.00
05/27	120	261.38 CK DDA CHECK	3460.62
05/27	121	230.00 CK DDA CHECK	3230.62

LAST PAGE

PF2 - PAGE BKWD